



Patent

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: BRIDGES et al.

Application No.: 09/724,075

Filing Date: 11/28/2000

For: DYNAMIC REALLOCATION
HEDGE ACCOUNTING

)
) Group Art Unit: 3628
)

) Examiner: Clement B. Graham
)

) **AMENDMENT and RESPONSE** to
) January 31, 2006 Non-Final Office Action
)

) Attorney Docket No.: G08.155
)

) **PTO Customer Number 28062**
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)
)

CERTIFICATE OF MAILING UNDER 37 CFR 1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on May 31, 2006.

Dated: May 31, 2006

By:


Edith Martin

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Non-Final Office Action mailed January 31, 2006, please amend the above-identified application as follows:

Amendments to the claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 7 of this paper.